		FOR OHF USE					

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0037895

Facility Name: Chateau Center

Address: 7050 Madison Street (Number) Willowbrook (City) 60521 (Zip Code)

County: Dupage

Telephone Number: (708) 323-6380 **Fax #** (630) 323-6416

IDPA ID Number: 22-3152473001

Date of Initial License for Current Owners: 05/01/92

Type of Ownership:

[ ]	VOLUNTARY,NON-PROFIT	[X]	PROPRIETARY	[ ]	GOVERNMENTAL
[ ]	Charitable Corp.	[ ]	Individual	[ ]	State
[ ]	Trust	[ ]	Partnership	[ ]	County
IRS Exemption Code		[X]	Corporation	[ ]	Other
		[ ]	"Sub-S" Corp.		
		[ ]	Limited Liability Co.		
		[ ]	Trust		
		[ ]	Other		

In the event there are further questions about this report, please contact:
Name: Laura Hillenbrand **Telephone Number:** (304) 599-0395

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/01 to 12/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Glenn Adrian
(Title) Regional President

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	28	Skilled (SNF)	39	13,245	1
2		Skilled Pediatric (SNF/PED)			2
3	122	Intermediate (ICF)	111	41,505	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	150	TOTALS	150	54,750	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	2,031	1,413	7,471	10,915	8
9	SNF/PED					9
10	ICF	22,822	16,143	53	39,018	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	24,853	17,556	7,524	49,933	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.20%

D. How many bed-hold days during this year were paid by Public Aid?
26 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 05/01/92

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 05/01/92 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 39 and days of care provided 7,018

Medicare Intermediary Riverbend Government Benefits Administrator

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	281,846	24,024	74,188	380,058		380,058	(3,684)	376,374			1
2	Food Purchase		218,276		218,276		218,276	(9,243)	209,033			2
3	Housekeeping	123,801	28,665	8,704	161,170		161,170	(513)	160,657			3
4	Laundry	146,606	33,551	(118,471)	61,686		61,686	13,716	75,402			4
5	Heat and Other Utilities			174,589	174,589		174,589		174,589			5
6	Maintenance	58,317	18,130	65,180	141,627	320	141,947	(8,404)	133,543			6
7	Other (specify):* Trash Removal			27,238	27,238		27,238		27,238			7
8	**TOTAL General Services**	610,570	322,646	231,428	1,164,644	320	1,164,964	(8,128)	1,156,836			8
	B. Health Care and Programs											
9	Medical Director			36,931	36,931		36,931		36,931			9
10	Nursing and Medical Records	2,801,877	301,977	403,647	3,507,501	7,199	3,514,700	(4,165)	3,510,535			10
10a	Therapy	3,239	3,428	746,093	752,760		752,760	(21,004)	731,756			10a
11	Activities	128,220	6,063	17,214	151,497		151,497	(452)	151,045			11
12	Social Services	82,483	20	1,568	84,071		84,071		84,071			12
13	Nurse Aide Training	14,526	(119)	2,208	16,615	(16,615)						13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,030,345	311,369	1,207,661	4,549,375	(9,416)	4,539,959	(25,621)	4,514,338			16
	C. General Administration											
17	Administrative	189,576	349	403,585	593,510		593,510	427,238	1,020,748			17
18	Directors Fees											18
19	Professional Services			46,675	46,675	315	46,990		46,990			19
20	Dues, Fees, Subscriptions & Promotions			10,956	10,956	(600)	10,356	(305)	10,051			20
21	Clerical & General Office Expenses		19,082	221,043	240,125	9,681	249,806	100	249,906			21
22	Employee Benefits & Payroll Taxes			826,438	826,438	500	826,938	8,771	835,709			22
23	Inservice Training & Education			712	712	(712)						23
24	Travel and Seminar			3,942	3,942		3,942		3,942			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			54,090	54,090		54,090		54,090			26
27	Other (specify):* Misc Expense			187,536	187,536	(88)	187,448	(187,521)	(73)			27
28	**TOTAL General Administration**	189,576	19,431	1,754,977	1,963,984	9,096	1,973,080	248,283	2,221,363			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,830,491	653,446	3,194,066	7,678,003		7,678,003	214,534	7,892,537			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Chateau Center #0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			172,567	172,567		172,567	43,167	215,734			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							132,280	132,280			32
33	Real Estate Taxes			80,716	80,716		80,716		80,716			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			75,093	75,093		75,093	(15)	75,078			35
36	Other (specify):*											36
37	**TOTAL Ownership**			328,376	328,376		328,376	175,432	503,808			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			299,548	299,548		299,548	(5,989)	293,559			39
40	Barber and Beauty Shops			17,119	17,119		17,119		17,119			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			78,525	78,525		78,525		78,525			42
43	Other (specify):* **See Attached**			4,028,246	4,028,246		4,028,246	(3,949,033)	79,213			43
44	**TOTAL Special Cost Centers**			4,423,438	4,423,438		4,423,438	(3,955,022)	468,416			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,830,491	653,446	7,945,880	12,429,817		12,429,817	(3,565,056)	8,864,761			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(8,483)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,404)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(6,833)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(760)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(25)	20		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(180,845)	27		24
25	Fund Raising, Advertising and Promotional	(6,676)	27		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (212,026)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	575,948		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 575,948		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 363,922		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Chateau Center

ID# 0037895

Report Period Beginning: 01/01/01

Ending: 12/31/01

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	PAC Dues	$ (660)	20	1
2	Cable TV Expense	(2,152)	10	2
3	Non-recurring charges	(3,949,033)	43	3
4	Add on Laundry Purch Services	13,716	4	4
5	Add on ILHCA Dues	630	20	5
6	Licenses Expense	(250)	20	6
7	Add back costs removed twice	8,771	22	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(3,928,978)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Chateau Center # 0037895 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	(3,684)	0	0	0	0	0	0	0	0	0	(3,684)	1
2	Food Purchase	(9,243)	0	0	0	0	0	0	0	0	0	0	(9,243)	2
3	Housekeeping	0	(513)	0	0	0	0	0	0	0	0	0	(513)	3
4	Laundry	13,716	0	0	0	0	0	0	0	0	0	0	13,716	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(8,404)	0	0	0	0	0	0	0	0	0	0	(8,404)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(3,931)	(4,197)	0	0	0	0	0	0	0	0	0	(8,128)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(2,152)	(2,013)	0	0	0	0	0	0	0	0	0	(4,165)	10
10a	Therapy	0	(21,004)	0	0	0	0	0	0	0	0	0	(21,004)	10a
11	Activities	0	(452)	0	0	0	0	0	0	0	0	0	(452)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(2,152)	(23,469)	0	0	0	0	0	0	0	0	0	(25,621)	16
	C. General Administration													
17	Administrative	0	427,238	0	0	0	0	0	0	0	0	0	427,238	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(305)	0	0	0	0	0	0	0	0	0	0	(305)	20
21	Clerical & General Office Expenses	0	100	0	0	0	0	0	0	0	0	0	100	21
22	Employee Benefits & Payroll Taxes	8,771	0	0	0	0	0	0	0	0	0	0	8,771	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(187,521)	0	0	0	0	0	0	0	0	0	0	(187,521)	27
28	**TOTAL General Administration**	(179,055)	427,338	0	0	0	0	0	0	0	0	0	248,283	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(185,138)	399,672	0	0	0	0	0	0	0	0	0	214,534	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Chateau Center # 0037895 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(6,833)	50,000	0	0	0	0	0	0	0	0	0	43,167	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	132,280	0	0	0	0	0	0	0	0	0	132,280	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	(15)	0	0	0	0	0	0	0	0	0	(15)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(6,833)	182,265	0	0	0	0	0	0	0	0	0	175,432	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	(5,989)	0	0	0	0	0	0	0	0	0	(5,989)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(3,949,033)	0	0	0	0	0	0	0	0	0	0	(3,949,033)	43
44	**TOTAL Special Cost Centers**	(3,949,033)	(5,989)	0	0	0	0	0	0	0	0	0	(3,955,022)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(4,141,004)	575,948	0	0	0	0	0	0	0	0	0	(3,565,056)	45

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Genesis Health Ventures	100	See Attached List		CVN, Inc.	Hackensack, NJ	Property Owner
				Neighborcare	Willowbrook, NJ	Pharmacy
				Genesis Rehab	Kennett Square, PA	Therapy
				Genesis Hospitality	Kennett Square, PA	Dietary

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	30	Depreciation	$	CVN, Inc.		$ 50,000	$ 50,000	1
2	V	32	Interest		CVN, Inc.		132,280	132,280	2
3	V	21	Qtrly & Annual Reports		CVN, Inc.		100	100	3
4	V	17	Administrative	403,585	Genesis Health Ventures, Inc.	100.00%	830,823	427,238	4
5	V	1	Related party mark-up	114	Neighborcare			(114)	5
6	V	10	Related party mark-up	2,013	Neighborcare			(2,013)	6
7	V	35	Related party mark-up	15	Neighborcare			(15)	7
8	V	39	Related party mark-up	5,989	Neighborcare			(5,989)	8
9	V	10a	Related party mark-up	35	Neighborcare			(35)	9
10	V	11	Related party mark-up	452	Genesis Rehab			(452)	10
11	V	10a	Related party mark-up	20,969	Genesis Rehab			(20,969)	11
12	V	1	Related party mark-up	3,570	Genesis Hospitality			(3,570)	12
13	V	3	Related party mark-up	513	Genesis Hospitality			(513)	13
14	Total			$ 437,255			$ 1,013,203	$ * 575,948	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Facility is owned by a publicly traded company								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Genesis Health Ventures
Street Address: 101 E. State Street
City / State / Zip Code: Kennett Square, PA
Phone Number: ((610) 925-4076
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Administrative	Accumulated Cost		405	$ 185,300,553	$		$ 830,823	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 185,300,553	$		$ 830,823	25

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Mellon Bank Revolving Credit		X				$ 709,425	$ 709,425		10.0450	$ 40,120	1
2	Mellon Bank Revolving Credit		X				1,629,619	1,629,619		10.0450	92,160	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 2,339,044	$ 2,339,044			$ 132,280	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 2,339,044	$ 2,339,044			$ 132,280	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Chateau Center **#** 0037895 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 173,293	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 70,821	2
3. Under or (over) accrual (line 2 minus line 1).		$ (102,472)	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 183,188	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 80,716	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	68,736	8
	1997	70,540	9
	1998	142,129	10
	1999	70,516	11
	2000	70,821	12

The accrual for Oct - Dec was included in Prepaids. This amount has been added to line 4.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Chateau Center COUNTY Dupage

FACILITY IDPH LICENSE NUMBER 0037895

CONTACT PERSON REGARDING THIS REPORT Laura Hillenbrand

TELEPHONE (304) 599-0395 FAX #: (304) 285-0624

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	09-23-407-043	Long Term Care	$ 70,820.60	$ 70,820.60
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 70,820.60	$ 70,820.60

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? ____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 66,447 B. General Construction Type: Exterior Brick Frame Masonry & Steel Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	273,121	1992	$ 30,000	1
2					2
3	TOTALS	273,121		$ 30,000	3

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	150		1992	1987	$ 1,500,000	$ 50,000	30	$ 45,833	$ (4,167)	$ 474,999	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Leasehold Improvements			1992	22,258	505	20	1,113	608	10,008	9
10	Leasehold Improvements			1993	3,561	86	20	178	92	1,467	10
11	Leasehold Improvements			1994	125,617	3,227	20	6,282	3,055	43,972	11
12	Leasehold Improvements			1995	26,955	737	20	1,931	1,194	10,486	12
13	Capitalized Interest			1996	10,079	286	20	453	167	2,468	13
14	Building Permit			1996	394	11	20	20	9	104	14
15	Painting			1996	52,194	1,481	20	2,348	867	12,785	15
16	Corner Guards & Wallcoverings			1996	4,824	137	20	241	104	1,253	16
17	Doors			1996	228	6	20	11	5	58	17
18	Wallpaper Hanging			1996	48,510	1,376	20	2,182	806	11,882	18
19	Plumbing			1996	53,200	1,509	20	2,394	885	13,034	19
20	Blueprints			1996	81	2	20	4	2	21	20
21	Carpet			1996	32,947	935	20	1,482	547	8,070	21
22	Install Carpet			1996	11,624	330	20	523	193	2,847	22
23	Architect Fees			1996	11,502	326	20	517	191	2,816	23
24	Drapes			1996	4,471	127	20	224	97	1,164	24
25	Install Flooring			1996	12,830	364	20	577	213	3,143	25
26	Nursecall Fire Alarm			1996	16,745	475	20	753	278	4,101	26
27	Wall Covering			1996	611	17	20	31	14	161	27
28	Interior Sign			1996	2,700	77	20	135	58	702	28
29	Paint & Wallpaper			1996	1,922	55	20	96	41	499	29
30	Install Carpet			1996	293	8	20	15	7	78	30
31	Carpet			1996	22,456	637	20	879	242	5,107	31
32	Plumbing			1996	7,010	199	20	351	152	1,825	32
33	Wallcovering			1996	3,748	106	20	187	81	973	33
34	Install Flooring			1996	16,158	458	20	727	269	3,958	34
35	Doors			1996	413	12	20	21	9	109	35
36	Williams Business			1998	2,305	66	35	66		264	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Signs	1996	$ 3,715	$ 105	20	$ 186	$ 81	$ 804	37
38	Engineering Fee	1996	900	26	20	45	19	234	38
39	Acrovyn & Corner Guards	1996	6,784	192	20	339	147	1,763	39
40	Architect Fees	1996	4,295	122	20	214	92	1,115	40
41	Painting & Wallcovering	1996	22,843	648	20	896	248	5,200	41
42	Capitalized Interest	1996	16,448	467	20	740	273	4,029	42
43	Roofing	1997	2,900	83	20	145	62	734	43
44	Illinois Drilling	1997	900	26	20	45	19	225	44
45	Flooring Coverings	1997	2,755	79	20	138	59	689	45
46	Computer Cable	1997	320	9	20	16	7	77	46
47	Wallpaper	1997	2,640	76	20	135	59	668	47
48	Floor Covering	1997	45	2	20	2		10	48
49	Property Inspections	1997	500	14	20	25	11	124	49
50	Carpeting	1997	308	9	20	15	6	71	50
51	Carpeting	1997	289	8	20	14	6	66	51
52	Security & Communications Systems	1997	1,195	35	40	27	(8)	134	52
53	Security & Communications Systems	1997	718	21	40	16	(5)	79	53
54	HVAC Repair	1997	2,071	61	40	48	(13)	238	54
55	Wall & Tile Base	1997	2,199	65	40	49	(16)	245	55
56	Brick	1997	6,820	201	40	153	(48)	766	56
57	Carpeting	1997	4,476	132	40	101	(31)	495	57
58	Laundry Machines	1997	4,399	130	40	99	(31)	478	58
59	Capitalized Interest	1997	454	13	20	20	7	96	59
60	Shower Room Valve Repair	1997	370	11	20	19	8	91	60
61	Shower Room Valve Repair	1997	295	9	20	15	6	73	61
62	Technician Fees	1997	4,500	132	20	160	28	888	62
63	Plumbing Supplies	1997	120	5	20	6	1	30	63
64	Shower Rods	1997	132	5	20	7	2	34	64
65	Shower Repair	1997	56	2	20	3	1	17	65
66	Painting	1997	10,900	320	20	350	30	1,964	66
67	Concrete Patch Work	1997	4,300	126	20	100	(26)	660	67
68	Painting	1997	2,690	79	20	90	11	485	68
69	Electrical Work	1997	750	22	20	30	8	144	69
70	TOTAL (lines 4 thru 69)		$ 2,107,723	$ 66,790		$ 73,822	$ 7,032	$ 641,080	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,107,723	$ 66,790		$ 73,822	$ 7,032	$ 641,080	1
2	Faucets	1997	364	11	20	18	7	80	2
3	Sewage Pump Water Alarm	1997	907	27	20	35	8	176	3
4	Plumbing Copper	1997	1,038	31	20	41	10	203	4
5	Plumbing Valve Gage	1997	243	7	20	12	5	55	5
6	Painting	1997	1,800	54	20	71	17	331	6
7	Painting	1997	1,490	45	20	66	21	297	7
8	Generator Repair	1997	770	23	20	30	7	141	8
9	Generator Repair	1997	1,564	47	20	78	31	336	9
10	Electrical Work	1997	1,283	50	35	37	(13)	156	10
11	Concrete Patch Work	1997	5,700	175	35	125	(50)	575	11
12	Installation & Removal of Door	1997	1,160	46	35	33	(13)	140	12
13	Painting	1997	1,790	71	35	60	(11)	244	13
14	American Industrial Cleaning	1997	11,600	300	35	250	(50)	1,156	14
15	Underground Tank Removal	1998	7,970	154	35	154		616	15
16	Underground Tank Removal	1998	1,700	33	35	33		132	16
17	Underground Tank Removal	1998	1,700	29	35	29		116	17
18	Underground Tank Removal	1998	7,970	136	35	136		544	18
19	Tile in Kitchen	1998	1,047	16	35	16		64	19
20	Underground Tank Removal	1998	6,936	104	35	104		416	20
21	Heat & Air Roof Unit	1998	808	10	35	10		40	21
22	Carpet for Lobby	1998	2,141	23	35	23		92	22
23	Heat & Air Roof Units	1998	808	8	35	8		32	23
24	Heat & Air Roof Units	1998	690	8	35	8		32	24
25	Heat & Air Roof Units	1998	243	3	35	3		12	25
26	Underground Tank Removal	1998	7,970	85	35	85		340	26
27	Repair Heat Motor Exhaust Duct	1998	411	1	35	1		4	27
28	Repair Heat Motor Exhaust Duct	1998	11,670	25	35	25		100	28
29	Repair Heat Motor Exhaust Duct	1998	1,160	2	35	2		8	29
30	Repair Heat Motor Exhaust Duct	1998	860	2	35	2		8	30
31	Repair Heat Motor Exhaust Duct	1998	290	1	35	1		4	31
32	Repair Heat Motor Exhaust Duct	1998	694	1	35	1		4	32
33	Capitalized Interest	1997	175	4	30	6	2	30	33
34	TOTAL (lines 1 thru 33)		$ 2,192,675	$ 68,322		$ 75,325	$ 7,003	$ 647,564	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 2,192,675	$ 68,322		$ 75,325	$ 7,003	$ 647,564	1
2	Capitalized Interest	1997	850	22	30	28	6	131	2
3	Capitalized Interest	1997	437	11	30	15	4	73	3
4	Install Windows	1997	694	18	30	23	5	109	4
5	Tile In Dish Area	1999	1,363	39	35	39		117	5
6	Grease Trap Replacement	1999	8,172	233	35	233		699	6
7	Adjust Locks on Doors	1999	425	12	35	12		36	7
8	Wanderguard	1999	164	5	35	5		15	8
9	Exterior Sign	1999	3,000	86	35	86		258	9
10	Radio Transmitter for Fire Alarm	1999	1,527	44	35	44		132	10
11	Several Fire Doors	1999	4,460	127	35	127		378	11
12	Tile Kitchen	1999	3,200	91	35	9	(82)	27	12
13	Generator	1999	7,896	226	35	226		678	13
14	Shades	1999	351	10	35	10		30	14
15	Install CYL on Elevator	1999	361	10	35	10		30	15
16	Repair Gas Leaks on Boiler	1999	1,518	43	35	43		129	16
17	Paint & Supplies	1999	646	18	35	18		54	17
18	Smoke Wall	1999	4,356	124	35	124		372	18
19	Paint & Supplies	1999	311	9	35	9		18	19
20	Repair Hole In Floor	1999	479	14	35	14		42	20
21	Double Doors	2000	3,283	94	35	94		188	21
22	Landscaping Services	2000	10,125	289	35	289		578	22
23	Sidewalk	2001	11,928	341	35	341		341	23
24	Install new carpet	2001	12,294	351	35	351		351	24
25	New locks	2001	3,909	112	35	112		112	25
26	Magnetic door lock	2001	6,475	185	35	185		185	26
27	Lock repair	2001	568	28	20	28		28	27
28	Fire & security	2001	1,050	53	20	53		53	28
29	Mag lock	2001	1,675	84	20	84		84	29
30	Door closers & lever locks	2001	3,602	180	20	180		180	30
31	Grainger	2001	1,906	95	20	95		95	31
32	Door lock repair	2001	854	43	20	43		43	32
33	Construction general condisitons	2001	82,306	2,352	35	2,352		2,352	33
34	TOTAL (lines 1 thru 33)		$ 2,372,860	$ 73,671		$ 80,607	$ 6,936	$ 655,482	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 2,372,860	$ 73,671		$ 80,607	$ 6,936	$ 655,482	1
2	Bonds/permits	2001	25,447	727	35	727		727	2
3	Construction supervision	2001	101,324	2,895	35	2,895		2,895	3
4	Construction labor	2001	160,093	4,574	35	4,574		4,574	4
5	Temporary construction/barricades	2001	15,500	443	35	443		443	5
6	Demolition	2001	75,688	2,163	35	2,163		2,163	6
7	Construction materials	2001	186,360	5,325	35	5,325		5,325	7
8	Excavating	2001	6,180	177	35	177		177	8
9	Concrete	2001	4,010	115	35	115		115	9
10	Masonry restoration	2001	75,340	2,153	35	2,153		2,153	10
11	EIFS	2001	60,000	1,714	35	1,714		1,714	11
12	Roofing/sheet metal	2001	360,080	10,288	35	10,288		10,288	12
13	Caulking	2001	13,000	371	35	371		371	13
14	Metal ceilings	2001	9,379	268	35	268		268	14
15	Drywall	2001	49,944	1,427	35	1,427		1,427	15
16	Acoustical	2001	47,500	1,357	35	1,357		1,357	16
17	Flooring	2001	4,950	141	35	141		141	17
18	Painting	2001	69,780	1,994	35	1,994		1,994	18
19	Skylite/domes	2001	33,778	965	35	965		965	19
20	Plumbing	2001	5,150	147	35	147		147	20
21	HVAC	2001	605,199	17,291	35	17,291		17,291	21
22	Electrical	2001	178,132	5,089	35	5,089		5,089	22
23	Overhead/profit	2001	245,559	7,016	35	7,016		7,016	23
24	General construction	2001	846,815	24,195	35	24,195		24,195	24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,552,068	$ 164,506		$ 171,442	$ 6,936	$ 746,317	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 267,444	$ 72,955	$ 36,394	$ (36,561)	5-7 yrs	$ 140,110	71
72	Current Year Purchases	55,079	7,897	7,897		5-7 yrs	7,897	72
73	Fully Depreciated Assets	725,496					725,496	73
74								74
75	TOTALS	$ 1,048,019	$ 80,852	$ 44,291	$ (36,561)		$ 873,503	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 6,630,087	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 245,358	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 215,733	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (29,625)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,619,820	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 51,183 Description: Admin $21130, Nrsg $22860, Diet $760, Maint $6433
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility Use	1999 Plymouth Voyager	$ 409.00	$ 4,499	17
18	Laundry Van	1999 Cargo Van	610.00	7,320	18
19	Activities Van	1997 Champion	929.00	12,091	19
20					20
21	TOTAL		$ 1,948.00	$ 23,910	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4		5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a, 2 & 3	hrs	$	6,305	$	301,357	$ 1,512	6,305	$ 302,869	1
2	Licensed Speech and Language Development Therapist	10a, 2 & 3	hrs		1,948		89,431	160	1,948	89,591	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	10a, 1-3	347 hrs	3,147	5,881		296,755	1,756	6,228	301,658	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39, 3	# of prescrpts					277,797		277,797	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Exceptional Care Program										12
13	Other (specify): RT	10a, 3			1,481		58,550		1,481	58,550	13
14	TOTAL			$ 3,147	15,615	$	746,093	$ 281,225	15,962	$ 1,030,465	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

STATE OF ILLINOIS

Facility Name & ID Number Chateau Center # 0037895 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/01 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 53,935	$ 53,935	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,728,377	1,728,377	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	(20,181)	(20,181)	6
7	Other Prepaid Expenses	57,699	57,699	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,819,830	$ 1,819,830	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	22,054	52,054	13
14	Buildings, at Historical Cost	4,666,192	6,166,192	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,048,623	1,048,623	16
17	Accumulated Depreciation (book methods)	(1,071,509)	(1,550,675)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 4,665,360	$ 5,716,194	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,485,190	$ 7,536,024	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 447,513	$ 447,513	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	263,546	263,546	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	209,769	209,769	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other Liab	(7,056)	(7,056)	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 913,772	$ 913,772	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44	Due to Related Party	(3,740,047)	(2,011,308)	44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ (3,740,047)	$ (2,011,308)	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ (2,826,275)	$ (1,097,536)	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 9,311,465	$ 8,633,560	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 6,485,190	$ 7,536,024	48

***(See instructions.)**

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 9,618,751	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 9,618,751	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(3,268,896)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **Corp Office period 13 Adj 2000**	(953,174)	15
16	Other (describe) **Corp Office period 13 Adj 2001**	3,914,784	16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (307,286)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 9,311,465	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,989,486	1
2	Discounts and Allowances for all Levels	(1,111,328)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,878,158	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,149,094	6
7	Oxygen	59,409	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,208,503	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	20,402	13
14	Non-Patient Meals	7,189	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	296,143	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	94,802	19
20	Radiology and X-Ray	98,880	20
21	Other Medical Services	566,416	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,083,832	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending Revenue	1,294	28
28a	Misc Revenue	(10,866)	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ (9,572)	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,160,921	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,164,644	31
32	Health Care	4,549,375	32
33	General Administration	1,963,984	33
	B. Capital Expense		
34	Ownership	328,376	34
	C. Ancillary Expense		
35	Special Cost Centers	4,344,913	35
36	Provider Participation Fee	78,525	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 12,429,817	40
41	**Income before Income Taxes (line 30 minus line 40)****	(3,268,896)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (3,268,896)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,731	2,065	$ 72,334	$ 35.03	1
2	Assistant Director of Nursing	1,144	1,270	32,723	25.77	2
3	Registered Nurses	27,541	30,131	732,298	24.30	3
4	Licensed Practical Nurses	25,293	28,312	577,997	20.42	4
5	Nurse Aides & Orderlies	100,892	108,773	1,342,787	12.34	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	302	347	3,147	9.07	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,608	10,797	129,272	11.97	10
11	Social Service Workers	5,488	5,931	104,453	17.61	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	25,245	27,420	282,809	10.31	15
16	Dishwashers					16
17	Maintenance Workers	4,347	4,655	58,353	12.54	17
18	Housekeepers	14,435	15,826	124,472	7.87	18
19	Laundry	14,867	16,131	145,394	9.01	19
20	Administrator	850	885	31,524	35.62	20
21	Assistant Administrator					21
22	Other Administrative	9,036	10,010	138,126	13.80	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,187	4,637	54,802	11.82	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	244,966	267,190	$ 3,830,491 *	$ 14.34	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	mthly	36,931	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	per bed chrg	10,166	10, 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 47,097		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	1,856	$ 104,861	10, 3	50
51	Licensed Practical Nurses	4,401	169,884	10, 3	51
52	Nurse Aides	3,965	94,131	10, 3	52
53	TOTAL (lines 50 - 52)	10,222	$ 368,876		53

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Earl Van Dusen	Administrator	0	$ 19,011
Laura Kelly	Administrator	0	12,513
Other Administrative Salaries			158,052
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 189,576

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Duane, Morris & Heckscher LLP	Legal	$ 4,173
Bianculli & Impink PLC	Legal	2,508
Transworld System Corp	Collection Fees	325
Legal Fees	Legal	38,319
Accounting Fees	Acctng	1,350
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 46,675

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 169,125
Unemployment Compensation Insurance	37,353
FICA Taxes	277,660
Employee Health Insurance	292,892
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Benefits	9,099
Recruiting Fees	29,525
Retirement Plan	20,055
TOTAL (agree to Schedule V, line 22, col.8)	$ 835,709

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 200
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed)	
ILHCA Dues	6,982
JACHO	2,269
Annual Food Permit	500
Vending License Fee	100
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 10,051

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	3,813
Detail to be forwarded under	
separate cover	
Seminar Expense	129
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,942

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Chateau Center # 0037895 Report Period Beginning: 01/01/01 Ending: 12/31/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **IL Health Care Assoc $6983**

(3) Did the nursing home make political contributions or payments to a political action organization? **YES** If YES, have these costs been properly adjusted out of the cost report? **YES**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **7**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **94,386** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **78,525**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **NO** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **YES**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ Has any meal income been offset against related costs? **YES** Indicate the amount. $ **8,483**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **YES**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **YES**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **YES**
Firm Name: **KPMG Peat Marwick** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **NO** If no, please explain. **NOT YET AVAILABLE**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **YES**
Attach invoices and a summary of services for all architect and appraisal fees.

CHATEAU CENTER
MEDICAID #: 22-3152473001
COST REPORT PERIOD: JAN 1, 2001 - DEC 31, 2001
SPECIAL COST CENTERS
Page 4 - Line 43

	REFER.	COST
Business Privilege Tax - Admin	V4.4303	4,635
X-Ray Expense - Ancillary Other	V4.4303	12,272
Laboratory Fees	V4.4303	25,912
X-Ray Expense	V4.4303	36,394
TOTAL		79,213

CHATEAU CENTER
MEDICAID #: 22-3152473001
COST REPORT PERIOD: JAN 1, 2001 - DEC 31, 2001
MISCELLANEOUS REVENUE DETAIL
PAGE 19 - LINE 28

Misc Revenue Summary	Amount
Prior period patient revenue	10,747
Current period patient revenue	128
Garnishment Revenue	(9)
TOTAL	10,866